vss

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3100 OF 1994

Cosmos Co-op. Bank Ltd. ... Petitioner

V/s.

Regional Provident Fund
Commissioner for Maharashtra
& Goa, Pune & Ors. ... Respondents

Mr.Atul Damle for Petitioner
Mr.Suresh Kumar for Respondent No.1

CORAM: **SMT.NISHITA MHATRE, J.**

DATED: **NOVEMBER 27, 2006**

P.C.:

. This writ petition has been filed to challenge the order dated 17.5.1989 of the Regional Provident Fund Commissioner, Pune levying damages at various rates for the delayed payments. The Petitioner is mainly aggrieved by the imposition of damages @10% for the period from May 1973 to March 1976. According to the Petitioner, these damages could not have been levied as it was called upon to pay provident fund by the Commissioner only in 1976. It is the contention of the Petitioner that although the notification covering cooperatives banks had been issued in 1973, it was not aware of the same. It was only after the notice was issued to them by the Office of Respondent No.1 that it started contributing towards the provident fund scheme.

The Petitioner, therefore, contends that no damages should be levied on the payment under section 14B of the Act for the period between May 1973 to March 1976.

2. In my opinion, the impugned order does not suffer from any perversity. The Petitioner cannot be heard to contend that it was not aware that the notification making the Provident Fund scheme applicable to co-operative Banks had been issued and therefore it is not liable to pay the contributions till the receipt of the notice from the Respondents calling upon it to pay the amount. It is trite that ignorance of law cannot be an excuse for the Petitioner not having paid the contributions towards provident fund from 1973 when the banks were covered by the notification issued under the Employees Provident Fund and Miscellaneous Provisions Act.

3. In my view, there is no infirmity with the order passed by the Provident Fund Commissioner and there is no need to interfere with the same. Petition dismissed.